

PUBLIC AUDIT (WALES) ACT 2013

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1: Auditor General for Wales

Section 11 – Audit of local government bodies

20. This provides for the AGW to be the statutory auditor of the accounts of all local government bodies in Wales. Section 11 should be read with paragraph 2 of Schedule 3 to the Act – see below.
21. At present the AGW is not empowered to audit the accounts of local government bodies. Instead auditors are appointed by the AGW to perform those audits. Given the AGW has other functions in respect of local government bodies (for example in relation to value for money), is responsible for auditing the Welsh Government, Welsh NHS bodies and others, and the thrust of other proposals in the Act, it is considered appropriate for the audit of local government bodies in Wales to be vested with the AGW.
22. Section 16 of the Local Government (Wales) Measure 2009 provides that ‘relevant regulators’ include an auditor appointed under section 13 of the Public Audit (Wales) Act 2004. Because of the amendments made by section 11(1) of this Act, a consequential amendment is required to the 2009 Measure as there will no longer be auditors appointed by the AGW in this context. That is achieved by section 11(2) of the Act.